

**SWEETWATER UNION HIGH SCHOOL DISTRICT**

DIVISION OF FISCAL SERVICES

1130 FIFTH AVENUE

CHULA VISTA, CA 91911-2896

(619) 585-4450

May 5, 2005

Paula Higashi, Executive Director  
Commission on State Mandates  
980 Ninth Street Suite 300  
Sacramento CA 95814



Dear Ms. Higashi,

**RE:** Reconsideration of Prior Statement of Decision  
Education Code sections 33126, 35256, 35256.1, 35258 41409 and 41409.3  
Chapter 1463, Statutes of 1989  
Chapter 759, Statutes of 1992  
Chapter 918, Statutes of 1997  
Chapter 1031, Statutes of 1993  
Chapter 824, Statutes of 1994  
Chapter 912, Statutes of 1997

School Accountability Report Cards (04-RL-9721-11)

This is the Sweetwater Union High School District" (the District) response to the Draft Staff Analysis issue by commission staff on or about April 22, 2005.

The district is in total disagreement with the conclusion presented in this draft. The conclusion reached by this draft is totally based upon staff's finding that "the state" did not shift responsibilities to school districts.

The action that created a state imposed mandate, was the imposition of a "higher level of service", which is what was alleged by the claimant in the test claim. Proposition 98 was the base for the law requiring the School Accountability Report Cards and the 13 original requirements, and created the measuring point upon which the required service was based. The onslaught of additional School Accountability Report Card requirements through legislative actions, intended to provided additional information to the public, elevated the required points of service to a higher level.

Whether "the directive can be complied with by a minimal reallocation of resources" or not **IS NOT** material to the issue of whether or not a mandate has been imposed. The State **CANNOT** impose a higher level of service on a local agency **WITHOUT** providing for the cost of implementing the higher level of service. This protection is provided to a local agency through the State Constitution. Refering to the result on

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local agencies of legislative actions as resulting in minimal damages does not excuse the State from it's constitutional responsibility. Further, a local agency has the responsibility for conducting it's business, no-one at a State level can decree that "the costs are minimal" because the local agency is the **ONLY** entity that knows what efforts need to be expended in order to implement the State mandated higher level of service.

Using the argument that because the State didn't shift any responsibility to a school district, but, even if it did the "the directive can be complied with by a minimal reallocation of resources" does not reflect: (1) the wording that appears in; or (2) the intention of; the State's Constitutional protection provided to local governmental agencies.

Finally, the position taken by staff regarding the expenditure of local tax revenues is an example of what Commission staff does not understand about school finance. Under current law, Revenue Limits are the primary source of funding for a school district, and consist of the combination of State revenues and Local revenues. Local property taxes are collected by a county tax collector, and reported to the state for purpose of reducing the State level of funding for school district Revenue Limits. There **IS NOT** and **HAS NEVER BEEN** a requirement that school districts expend and/or account for the expenditure of funds by State or Local sources for other than categorical funding. In addition, since Proposition 13, local agencies DO NOT have the ability to increase property taxes to accommodate State imposed mandated higher levels of service.

Thank you for your assistance with this matter.

Sincerely,



Lawrence L. Hendee  
Coordinator Mandated Costs